

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.	:	10/597163	Confirmation No.	7019
Applicant	:	Ryosuke Toriyama et al.		
Filed	:	July 13, 2006		
TC/A.U.	:	3711		
Examiner	:	Michael David Dennis		
Title	:	TRANSFORMABLE TOY AND LEG STRUCTURE FOR TOYS		
Docket No.	:	NIS-16758		
Customer No.	:	040854		

AMENDMENT "B"

(In response to Paper No./Mail Date 20090115)

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This amendment is filed in response to the Office action dated January 26, 2009. The three month period for responding to the Office action expires on April 26, 2009. Please amend the above-identified application as follows:

- **Amendments to the Claims** are reflected in the listing of claims, which begins on page 2 of this paper.
- **Remarks/Arguments** begin on page 9 of this paper.